

**384.73 Void tax or assessment.**

When a special tax or assessment, upon property not exempt, is adjudged void for any jurisdictional defect, or other reason, the council may as to such property, by resolution, cause to be prepared a schedule and proposed reassessment in proportion to and not in excess of benefits, cause notice to be given, hear objections, and make necessary corrections, and may reassess and relevy the tax or special assessment as corrected with the same force and effect as if jurisdiction had been acquired in the first instance and all subsequent proceedings had been regularly and legally had.

[SS15, §836, 840-r; C24, 27, 31, 35, 39, §6060; C46, 50, 54, 58, 62, 66, 71, 73, §391.85; C75, 77, 79, 81, §384.73]

Referred to in §331.384, 357E.11A, 358.16, 364.13B, 384.75